

FORM **F-65(UT-2)**  
(2-16-2006)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH MUNICIPALITIES**

**FISCAL YEAR ENDED  
JUNE 30, 2006**

City

 SALEM CITY CORPORATION  
 PO BOX 901  
 SALEM, UT 84653

**INSTRUCTIONS – Please read separate instructions BEFORE completing this report.**
**Part I TAX REVENUES**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Property Taxes</b>				
1.1	Property taxes – (All property taxes not separately listed below.)	T01	307,055	T01	47,387
1.2	Property taxes – Debt service	T01		T01	
1.3	Property taxes – RDA increment	T01		T01	
1.4	Property taxes – Library	T01		T01	
1.5	Property taxes – Delinquent	T01		T01	
2	Fee in lieu	T01		T01	
	<b>Local Sales Taxes</b>				
3.1	General sales tax – Local option	T09	434,547	T09	
3.2	Highway improvement sales tax	T19		T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19	234,845	T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other – <i>Specify</i> <input checked="" type="checkbox"/>	T19		T19	

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		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	<b>Franchise Taxes</b>				
4.1	Telephone franchise tax	T15	54,296	T15	
4.2	Cable TV franchise tax	T15		T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other – <i>Specify</i> <input checked="" type="checkbox"/> POWER POST RENTAL	T15	13,749	T15	
	<b>Licenses, Fees and Permits</b>				
5.1	Business license fees	T28	7,600	T28	
5.2	Building permit fees	T29	531,270	T29	
5.3	Other licenses, permits & taxes – <i>Specify</i> <input checked="" type="checkbox"/> ANIMAL LICENSE	T99	1,282	T99	
	BEER LICENSE		1,500		

Remarks

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**Part II REVENUES – Other than tax and intergovernmental revenues**

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	<b>Utility Sales Revenue/User Fees</b>				
1.1	Water supply system	A91		A91	838,688
1.2	Electric power system	A92		A92	2,127,546
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	<b>Other Sales and Service Revenue</b>				
2.1	Sewer charges	A80		A80	450,164
2.2	Storm drainage	A80		A80	
2.3	Garbage collection/street cleaning	A81		A81	215,808
3.1	Parks and recreation charges	A61	108,116.7	A61	
3.2	Airport – Include rentals and gross sales of gas and oil	A01		A01	
3.3	Parking facilities, lots & meters	A60		A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03	39,511	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89	67,830	A89	
4.1	Impact fees	A89	147,247	A89	511,502
4.2	Connection fees	A89		A89	
4.3	Plan check fees	A89		A89	
4.4	Zoning & subdivision fees Annexation fee	A89	800	A89	
4.5	Sale of maps & publications	A89		A89	
5	Developer contribution Other miscellaneous fees Library Fees	A89	18,573	A89	5,355,572
	<b>Special Assessments</b>				
6.1	Street cuts and public improvement	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges – Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	

CONTINUE ON PAGE 4 WITH PART II

## REVENUES - Other than tax and intergovernmental revenues - Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	<b>Fines and Forfeitures (Circuit Court)</b>				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	22,339	U99	
7.2	Parking ticket revenue	U99		U99	
	<b>Fines (Justice Court)</b>				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
8.2	Parking ticket revenue	U99		U99	
	<b>Interest, Rents and Royalties</b>				
9	Interest earnings	U20	17,202	U20	86,272
10	Rents and royalties	U40		U40	
	<b>Miscellaneous</b>				
11	Other miscellaneous revenue - Specify <i>z</i>	U99		U99	
	Contributions		18,906		
	Sundry		13,762		
12	Proceeds from bond issues	NR		NR	
13	Receipts from sale of real property	U11	3,114	U11	

Remarks

CONTINUE ON PAGE 5 WITH PART III

## Part III INTERGOVERNMENTAL REVENUE

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	From the State (a)	From other local governments (b)	From federal government directly (c)	From the State (d)	From other local governments (e)	From Federal government directly (f)
1 General support	C30	D30	B30	C30	D30	B30
2 Public safety grants	C89	D89	B89	C89	D89	B89
3 Streets and highways/C Roads	C46 191,222	D46	B46	C46	D46	B46
4 Community development	C50	D50	B50	C50	D50	B50
5 Liquor funds	C89 2,940	D89	B89	C89	D89	B89
6 Intergovernmental service contracts	C89	D89	B89	C89	D89	B89
7 Other - Specify <i>z</i>	C89	D89	B89	C89	D89	B89

## Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Governmental Administration</b>						
1.1 Financial administration	E23 103,750	F23	G23	E23	F23	G23
1.2 Judicial/courts	E25 50,127	F25	G25	E25	F25	G25
1.3 Legal/attorney	E25 91,294	F25	G25	E25	F25	G25
1.4 General municipal buildings	E31	F31	G31	E31	F31	G31
1.5 Central administration	E29 505,206	F29 8,700	G29	E29	F29	G29
1.6 Planning and zoning	E29	F29	G29	E29	F29	G29
1.7 Economic development	E89	F89	G89	E89	F89	G89

CONTINUE ON PAGE 6 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - Continued**

Page 6

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Public Safety</b>						
2.1 Police	E62 603,839	F62	G62	E62	F62	G62
2.2 Fire	E24 64,181	F24	G24	E24	F24	G24
2.3a Ambulance/paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24
2.3b Ambulance/paramedic - Use this line if the services are not part of the fire department.	E32 44,973	F32	G32	E32	F32	G32
2.4 Corrections/jail	E05	F05	G05	E05	F05	G05
2.5 Protective inspection and regulation	E66	F66	G66	E66	F66	G66
<b>Environment and Housing</b>						
3.1 Sewer	E80	F80	G80	E80 277,788	F80 1638,733	G80
3.2 Storm drainage	E80	F80	G80	E80	F80	G80
3.3 Solid waste management	E81	F81	G81	E81 168,891	F81	G81
3.4 Recycling programs	E81	F81	G81	E81	F81	G81
3.5 Housing & community development	E50	F50	G50	E50	F50	G50
3.6 Redevelopment agencies	E50	F50	G50	E50	F50	G50
3.7 Parks and recreation programs (not addressed below.)	E61 586,797	F61 31,020	G61	E61	F61	G61
3.8 Cultural & community events	E61	F61	G61	E61	F61	G61
3.9 Golf courses	E61	F61	G61	E61	F61	G61
3.10 Rodeo grounds & equestrian parks	E61	F61	G61	E61	F61	G61
3.11 Cemeteries	E03 45,447	F03 6,000	G03	E03	F03	G03
3.12 Libraries	E52 24,237	F52	G52	E52	F52	G52

CONTINUE ON PAGE 7 WITH PART IV

**Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED**

		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Transportation</b>							
4.1 Roads & streets - maintenance and construction - See instructions	E44	89,575	F44 178,059	G44	E44	F44	G44
4.2 Other road and street maintenance - including snow removal	E44		F44	G44	E44	F44	G44
4.3 Sidewalk, curb, & gutter	E44		F44	G44	E44	F44	G44
4.4 Street lighting	E44		F44	G44	E44	F44	G44
4.5 Engineering	E44		F44	G44	E44	F44	G44
4.6 Municipal airports	E01		F01	G01	E01	F01	G01
4.7 Parking facilities	E61		F61	G61	E61	F61	G61
<b>Health</b>							
5.1 Own hospitals	E36		F36	G36	E36	F36	G36
5.2 Other hospitals	E38		F38	G38	E38	F38	G38
5.3 Health (other than hospitals)	E32		F32	G32	E32	F32	G32
<b>Interest on Debt</b>							
6.1 Interest on debt - Water supply system	191				191	96,678	
6.2 Interest on debt - Electric power system	192				192	38,483	
6.3 Interest on debt - Gas supply system	193				193		
6.4 Interest on debt - Transit or bus system	194				194		
6.5 Interest on debt - All other interest	189	38,865			189	6,741	

CONTINUE ON PAGE 8 WITH PART IV

## Part IV

## DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED

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	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)		
<b>Utilities</b>								
7.1 Water supply system	E91	F91	G91	E91 238,837	F91 2057,144	G91		
7.2 Electric power system	E92	F92	G92	E92 1604,934	F92 1860,218	G92		
7.3 Gas supply system	E93	F93	G93	E93	F93	G93		
7.4 Transit or bus system	E94	F94	G94	E94	F94	G94		
8.1 <b>All Other Expenditures</b> All other expenditures - See instructions - Specify <b>Z</b>	E89	F89	G89	E89	F89	G89		
8.2 All other expenditures - See instructions - Specify <b>Z</b>	E89	F89	G89	E89	F89	G89		
8.3 All other expenditures - See instructions - Specify <b>Z</b>	E89	F89	G89	E89	F89	G89		
Remarks								

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**Part V INTERGOVERNMENTAL EXPENDITURES**

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS			
	Paid to State		Paid to Other Governments		Paid to State		Paid to Other Governments	
1	Fire	L24	M24		L24	M24		
2	Highways	L44	M44		L44	M44		
3	Police	L62	M62		L62	M62		
4	Sanitation	L81	M81		L81	M81		
5	Recreation	L61	M61		L61	M61		
6	Community development	L50	M50		L50	M50		
7	Judicial and legal	L25	M25		L25	M25		
8	All other	L89	M89		L89	M89		

**Part VI PERSONNEL EXPENDITURES**

			GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Report the total expenditure for salaries, wages, and benefits included in column (a + c) of Part IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.	Z00	Amount		Z00	Amount
			1299,626			525,939

Remarks

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## Part VII INDEBTEDNESS

Page 10

		GOVERNMENTAL AND ENTERPRISE FUNDS				Detail of long-term debt outstanding	
		Outstanding at beginning of year (a)	Issued during fiscal year (include all refunding debt) (b)	Retired during fiscal year (include all refunded debt) (c)	Total Outstanding (column (a) plus (b) minus (c)) (d)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (column (e) plus (f) should equal column (d)) (f)
<b>Long-term Outstanding Debt</b>							
1.1	All bonded debt	19U 5039,861	29U	39U 560,000	4479,861	44V 1756,861	41V 2723,000
1.2	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T	
		Outstanding balance at beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance at end of fiscal year (d)		
<b>Other Long-term Obligations</b>							
2.1	Capital lease purchase agreements	115,676		G89 17,855	97,821		
2.2	Accrued leave liability (sick leave and vacation)				6,695		
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
<b>Short-term (interest bearing) Debt</b>							
3	Total short-term debt	61V	64V				

Remarks

CONTINUE ON PAGE 11 WITH PART VIII

2006

**Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

	Reserves held for redemption of long-term debt	Unexpended proceeds from sales of bond issues held pending disbursement	All other funds except employee retirement funds
	W01	W31	W61
Cash and investments held at end of fiscal year	155,016		2,721,611

**Part IX RATES**

		GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
1	Energy Sales and Use Tax Rate		
2	Cable TV Franchise Tax Rate		
3	Telephone Franchise Tax Rate		

Remarks

**Part X DATA SUPPLIED BY**

JAMES E. STEWART

Name (Please print)

Include this form with audit report/  
financial statement submitted to:STATE AUDITOR  
UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310If you have any questions about the  
form, call or write:KENT GODFREY  
OFFICE OF THE STATE AUDITOR  
UTAH STATE CAPITOL Complex  
EAST OFFICE BUILDING, SUITE, E310  
PO BOX 142310  
SALT LAKE CITY, UTAH 84114-2310  
Phone: (801) 538-1384 or 1-800-622-1243  
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Telephone	Area code	Number	Extension
	801	377-5300	15
Title			Date
CPA			12/27/06